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STATE OF MAINE  
MAINE REVENUE SERVICES  
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ADMINISTRATIVE & FINANCIAL SERVICES

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May 27, 2004

## **IMPORTANT NOTICE TO INITIATORS OF DEPOSIT** ***DEFERRED FILING AND PAYMENT DATE***

This notice affects initiators of deposit for the product groups of soda, wine, wine coolers, beer, ale or other beverages produced by fermenting malt.

New legislation in 2003 (Public Law 2003, Chapter 499) affecting initiators of deposit became effective March 1, 2004. This legislation created a requirement for initiators of deposit to file reports and make payment of abandoned bottle deposits to Maine Revenue Services for all product groups that are not included in a qualified commingling agreement approved by the Maine Department of Agriculture. Every initiator subject to this statute was required to establish and maintain an account known as the Deposit Transaction Fund. Accounting for abandoned deposits was to begin on March 1, 2004.

A phase in period has been enacted (MRSA 32 § 1866-E, subsection 7) to allow certain initiators of deposit to defer payment of abandoned deposit amounts until July 1, 2004. If a commingling agreement for a product group was filed with the Maine Department of Agriculture by March 1, 2004, all initiators of that product group were provided with a deferment of payment of abandoned deposits until July 1, regardless of whether they were actually a party to that agreement. Commingling agreements were filed with the Department of Agriculture prior to March 1 for the product groups mentioned above. Initiators that fall into those categories may wait to file their first Initiator of Deposit (IOD) returns on July 1. The return covers the period of March 2004 through May 2004.

If you become a party to an approved qualified commingling agreement prior to July 1, you will not be required to file a return for the product groups included in the agreement. If you do not become a party to a commingling agreement prior to that date, your return and payment of any abandoned deposits determined for the period of March 2004 through May 2004 is due on July 1. Subsequent monthly returns will be due on the 20<sup>th</sup> of the month.

Please call if you require further assistance.

Reporting Requirements:

Maine Revenue Services  
(207) 624-9609

Commingling Agreements:

Maine Department of Agriculture  
(207) 287-3841